



LAND TAX (RATES) AMENDMENT ACT 1992

No. 50 of 1992

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ELIZABETHAE II REGINAE

A.D. 1992

No. 50 of 1992

An Act to amend the Land Tax Act 1936.

[Assented to 29 October 1992]

The Parliament of South Australia enacts as follows:

Short title

1. (1) This Act may be cited as the *Land Tax (Rates) Amendment Act 1992*.

(2) The *Land Tax Act 1936* is referred to in this Act as “the principal Act”.

Commencement

2. This Act will be taken to have come into operation at midnight on 30 June 1992.

Amendment of s. 4—Interpretation

3. Section 4 of the principal Act is amended—

(a) by inserting after the definition of “defined rural area” in subsection (1) the following definition:

“defined shack-site area” means an area declared by the Governor under section 12d;

(b) by striking out the word “and” between paragraphs (c) and (d) of the definition of “owner” in subsection (1);

and

(c) inserting after paragraph (d) of the definition of “owner” in subsection (1) the following word and paragraph:

and

(e) in relation to land in a defined shack-site area, means the occupier of the land.

Amendment of s. 12—Scale of land tax

4. Section 12 of the principal Act is amended by striking out subsection (1) and substituting the following subsection:

(1) Subject to this section, land tax is calculated in accordance with the following table:

Taxable Value of Land Subject to Tax	Amount of tax
Not exceeding \$80 000	Nil
Exceeding \$80 000 but not exceeding \$300 000	For every \$100 or fractional part of \$100 of the excess over \$80 000 of the value.....\$0.35
Exceeding \$300 000 but not exceeding \$1 000 000	\$770 plus \$1.65 for every \$100 or fractional part of \$100 of the excess over \$300 000 of the value
Exceeding \$1 000 000	\$12,320 plus \$2.80 for every \$100 or fractional part of \$100 of the excess over \$1 000 000 of the value.

Insertion of s. 12d

5. The following section is inserted after section 12c of the principal Act:

Defined shack-site areas

12d. (1) The Governor may, by proclamation—

(a) declare any part of the State to be a defined shack-site area for the purposes of this Act;

or

(b) vary or revoke any such declaration.

(2) A proclamation under subsection (1) is effective from a day (which may be antecedent or subsequent to the day on which it is made) determined by the Governor.

Amendment of s. 15—Tax in cases where there are two or more owners

6. Section 15 of the principal Act is amended by inserting after paragraph (c) of subsection (3) the following paragraphs:

(d) lessee of the land under a perpetual lease or a shack-site lease;

(e) occupier of the land in a defined shack-site area,.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

ROMA MITCHELL Governor